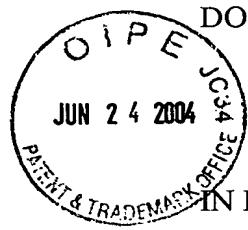


JFW

DOCKET NO.: 242865US0/phh

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE



IN RE APPLICATION OF:

Shinsuke TOYOMASU, et al.

SERIAL NO: 10/663,667

GROUP: 1713

FILED: September 17, 2003

EXAMINER:

FOR: TRANSPARENT HEAT-RESISTANT RESIN OPTICAL MATERIAL
AND FILM

LETTER

Mail Stop DD
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

On February 9, 2004, we filed an Information Disclosure Statement citing reference JP 5-117334. Submitted herewith is the partial English Translation for the Examiner's consideration.

Respectfully Submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.
Norman F. Oblon

A handwritten signature in black ink, appearing to read "R. E. Martin". It is positioned above a horizontal line.

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Registration No. 48,082



CONCISE EXPLANATION OF RELEVANCY

The invention described in JP-A-5-117334 relates to an optical material showing low birefringence. More particularly, it relates to an optical material having an intention to disappear birefringence, i.e., having zero birefringence.

On the other hand, the present invention provides a transparent heat-resistant resin material showing a negative birefringence so as to positively utilize the characteristic of birefringence. Thus, the material of the present invention quite differs from the material of the JP-A.

Furthermore, due to that the invention described in the JP-A is directed to an optical material showing low birefringence, the JP-A does not have any idea to positively utilize the characteristic of birefringence, particularly negative birefringence, as in the present invention. As a result, the JP-A does not contain any disclosure to teach or suggest sheets, films, optical compensation films and retardation films, each positively utilizing the characteristic of birefringence.